

CALIFORNIA EMPLOYER

Second Quarter 2006

It's quick and easy to pay with EZPAY

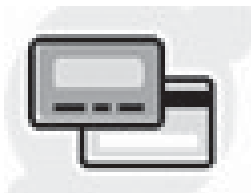
Make your payroll tax deposit using your credit card, online or by phone

With EZPAY, you can pay your *Payroll Tax Deposit* (DE 88) with American Express, MasterCard, Visa, and Discover/Novus credit cards. Our Web site, <http://www.edd.ca.gov/taxrep/taxfo.htm#EZPAY> provides detailed information on this quick, convenient, and safe method of payment.

Official Payments Corporation (OPC), the credit card processing vendor, provides two methods for making

deposits: through a touch tone telephone by calling 1-800-272-9829, and through their secure Web site, www.officialpayments.com. OPC charges a 2.5% fee for this service. The fee is based on the amount of your total tax payment

Certain restrictions apply. Restrictions and detailed information for mandatory EFT filers are available on the EDD Web site or by calling 1-888-745-3886.



Have a federal or state tax problem?

Taxpayer Advocates help when other channels fail

Are you experiencing a tax problem with the Internal Revenue Service or a California tax agency? Have you written or called but have been unable to resolve the problem?



If you have tried working through the agency's normal resolution channels

and need help unraveling your California or federal tax problem, the agency's Taxpayer Advocate may be able to help.

It is the role of the Taxpayer Advocate to help resolve a tax problem when normal channels fail. The Taxpayer Advocate can help when there is a breakdown in tax processing or communication.

The advocate will treat your case with independence, impartiality, and confidentiality while ensuring your rights are protected.

The chart on the right contains the contact information for the Taxpayer Advocate for each agency.

Tax

- Sales and Use Taxes
- Property Taxes
- Special Taxes and Fees

- Unemployment Insurance
- Employment Training Tax
- State Disability Insurance
- Personal Income Tax Withholding

- Personal Income Taxes
- Franchise Tax
- Bank Tax
- Corporation Income Tax

- Social Security Tax and Medicare Tax
- Federal Unemployment (FUTA) Tax
- Individual Income Tax
- Corporate Tax
- Partnership Tax
- Estate Tax
- Nonprofit and Charitable Organization Tax

Contact

Board of Equalization (BOE)

Taxpayers' Rights Advocate, MIC 70
P.O. Box 942879
Sacramento, CA 94279-0070
Web site: www.boe.ca.gov/tra/tra.htm
1-888- 324-2798

Employment Development Department (EDD)

Taxpayer Advocate Office
P.O. Box 826880, MIC 93
Sacramento, CA 94280-0001
Web site: www.edd.ca.gov/taxrep/taxetpro.htm
1-866- 594-4177

Franchise Tax Board (FTB)

Taxpayer Advocate Bureau
P.O. Box 157
Rancho Cordova, CA 95741-0157
Web site: www.ftb.ca.gov/aboutFTB/taxpayer_advocate/index.html
1-800- 883-5910

Internal Revenue Service (IRS)

To find the appropriate taxpayer advocate, see the IRS Web site:
www.irs.gov/advocate
Or call 1-877- 777-4778

Now on online, One-Stop shop for tax facts

A newly improved Web site, www.taxes.ca.gov, offers Californians a one-stop shop for state tax information from the Employment Development Department (EDD) the Franchise Tax Board (FTB) and the Board of Equalization (BOE). The online California Tax Service Center enables taxpayers to browse quickly for information, forms and publications from all three agencies on a single Web site. The site includes a home page calendar with filing deadlines and information on tax law seminars. Users can also quickly link to individual agency Web sites. EDD collects payroll taxes, FTB collects income and franchise taxes and BOE collects the sales and use tax and a variety of special taxes and fees.

State and federal posting regulations for employers

State and federal regulations require employers to display various posters and notices to inform their employees of certain laws and regulations pertaining to employment and working conditions. All employers are required to display the poster/notices listed below. However, because specific requirements vary, this list may not include all posters/notices that employers are required to display.

To view workplace posting requirements, visit www.dir.ca.gov/WP.asp

Employment Development Department

(888) 745-3886

<http://www.edd.ca.gov/>

Notice to Employees: Unemployment Insurance, Disability Insurance and Paid Family Leave (DE 1857A)

Department of Fair Employment and Housing

(800) 884-1684

<http://www.dfeh.ca.gov/>

- Harassment or Discrimination in Employment is Prohibited by Law
- Pregnancy Disability Leave
- Family Care/Medical Leave Pregnancy Disability

US Department of Labor

(866) 487-2365

<http://www.dol.gov/>

- Minimum Wage (Federal)
- Notice: Employee Polygraph Protection Act
- Family and Medical Leave Act of 1993
- Your Rights Under USERRA

Equal Employment Opportunity Commission

(800) 669-3362

<http://www.eeoc.gov/>

- Equal Employment Opportunity is the Law

Department of Industrial Relations

(415) 703-5070

<http://www.dir.ca.gov/>

- Industrial Welfare Commission (IWC) wage orders, separately numbered according to industry or occupation group.
- Minimum Wage (State)
- Pay Day Notice
- Safety and Health Protection on the Job (Cal/OSHA)
- Emergency Phone Numbers
- Access to Medical and Exposure Records
- Notice to Employees-injuries caused by work
- Notice of worker's compensation carrier and coverage
- Whistleblower protections
- No smoking signage
- Log and Summary of Occupational Injuries and Illness
- Farm labor contractor statement of pay rates
- Prevailing wage rate determinations

Secretary of State's Office Election Division

(916) 657-2166

<http://www.ss.ca.gov/>

- Notice to Employees: Time Off to Vote

Paid Family Leave information is available in seven languages

Information for the Paid Family Leave (PFL) program is available in seven languages. PFL, a component of the State Disability Insurance program, provides income to individuals unable to work due to the need to care for a seriously ill family member or to bond with a new child.

The telephone numbers are:

Armenian	866-627-1567
Cantonese	866-692-5595
English	877-238-4373
Hearing impaired	800-445-1312
Punjabi	866-627-1568
Spanish	877-379-3819
Tagalog	866-627-1569
Vietnamese	866-692-5596

Adjusted Annual interest rate set at 7%

The adjusted annual interest rate on delinquent taxes and contributions for the period July 1 through December 31, 2006, is 7 percent (.07), compounded daily.

The daily interest factor will be .000192.

If you have any questions regarding the adjusted annual interest rate, contact us at 1-888-745-3886.

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This newsletter is published quarterly by the Employment Development Department of the California Labor and Workforce Development Agency. It is distributed with tax forms to all employers who are subject to the provisions of the California Unemployment Insurance Code.

EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids and/or alternate formats need to be made by calling (916) 654-9029 (voice). TTY users, please call the California Relay Service at 711.

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Produced by the EDD Communications
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Attend a free Small Business Fair

The Small Business Fair gives business owners and potential business owners an opportunity to access numerous governmental agencies at a single location. Workshops on federal, state, and local tax and business requirements are available.

There is no cost to participate, but we recommend that you make reservations for the workshops. For details and fair locations, visit the State Board of Equalization Web site at <http://www.boe.ca.gov/sutax/tpsched.htm>